

Exhibit 27

[Coat of arms]
GOVERNMENT
OF PUERTO
RICO

GOVERNMENT OF PUERTO RICO
OFFICE OF MANAGEMENT AND BUDGET
Director | Juan Carlos Blanco | juan.blanco@ogp.pr.gov

CERTIFICATION OF FISCAL IMPACT

Act No. 41-2022

As required by the Federal Pub. Act. L. 114-187, known as the “*Puerto Rico Oversight, Management, and Economic Stability Act*” (“PROMESA Act”), we have evaluated the recently enacted Act to determine whether it may have a potential fiscal impact on the Expenditure Budget of the Government of Puerto Rico. The Act included in this certification is as follows:

Act No. 41 - 2022 (House Bill 1244) - To amend Articles 2.12, 2.18 and 2.21 of Act 4-2017, better known as the “Labor Transformation and Flexibility Act”; to amend Articles 4, 8, 10, 11 and 14 of Act No. 379 of May 15, 1948, as amended; to amend Sections 1 and 4 of Act No. 289 of April 9, 1946, as amended; to amend paragraphs (a), (k) and (q) of Article 4, paragraph (b) of Article 3, as well as paragraph (a) of Article 10 of Act 180-1998, as amended; to amend Articles 1 and 7 of Act No. 148 of June 30, 1969, as amended; to amend paragraphs (a) and (b) of Article 1, paragraphs (b), (d), (e) and (f) of Article 2, Articles 3, 5, 7 and 8, paragraphs (a) and (b) of Article 11 and Article 12, as well as to delete Article 3-A of Act No. 80 of May 30, 1976, as amended; to amend Article 3 of Act No. 100 of June 30, 1959, as amended; and to amend paragraph (c) of Article 2 of Act 28-2018, as amended; for the purposes of restoring and expanding the labor rights applicable to private enterprise; decreasing the probationary period, restoring protections against unjustified dismissal and the formula to compute the accrual of vacation and sick leave, extending said benefit to part-time employees; restoring the prescriptive period for claiming benefits derived from an employment contract; and for other related purposes.

From the certification submitted by the Department of Labor and Human Resources (“Department”), it appears that the actual expenditure entailed by the approval of this Act for the previous budget (FY 2021-2022) was \$1,248.12. This expenditure is due to the publication of an edict to initiate the revision of three (3) regulations pursuant to Act No. 38-2017, as amended, known as the “Uniform Administrative Procedure Act of the Government of Puerto Rico.” In addition, the Department does not identify any other incremental expense in its operation with the implementation of this Act; therefore, we conclude that the budgets for the next five years will not be affected. Thus, as to the direct impact on the operations of the Government, the effective period of this Act is not substantially inconsistent with the Certified Fiscal Plan.

This Certification is issued in San Juan, Puerto Rico this 22nd day of July, 2022.

Cordially yours,

[signature]

Juan Carlos Blanco Urrutia

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TRANSLATOR'S CERTIFICATE OF TRANSLATION

Translation from: Spanish (Puerto Rico) into English (US)
TARGEM Translations Inc.

I, Pura Reyes Gilestra-ATA # 244688 ♦ NAJIT # 3449, acting as translator at TARGEM Translations Inc., a NEW YORK City corporation, with its principal office at 143 Rodney Street, Brooklyn, NY, 11211, USA, certify that:

the English translated document is a true and accurate translation of the original Spanish and has been translated to the best of my knowledge.

Original Document Name: **OMB Updated Certification Act 41-2022 (July 12 2022)**

Signed this 26th day of July 2022

A handwritten signature in blue ink, which appears to read "Pura Reyes Gilestra", is written over a horizontal line.

Pura Reyes Gilestra

